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ATTORNEYS FOR IBM CREDIT, LLC

**UNITED STATE BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:)	Chapter 11
)	
BEARINGPOINT, INC., <i>et al.</i> ,)	Case No. 09-10691
)	
Debtors.)	(Jointly Administered)
)	
)	
)	

**IBM CREDIT, LLC'S RESPONSE TO DEBTORS TWELFTH OMNIBUS
OBJECTION TO PROOFS OF CLAIM
NO LIABILITY CLAIMS**

IBM Credit LLC ("IBM Credit"), by and through its attorney, J. Michael McBride with J. Michael McBride, P.C., hereby files this Response to BearingPoint, Inc.'s ("BearingPoint") Twelfth Omnibus Objection to Proofs of Claim ("Objection") whereby BearingPoint denied liability for the Claim No. 1041 filed by IBM Credit. In support of its Claim, IBM Credit states as follows:

1. A response to Debtor's Objections was due on or before July 25, 2010.

Pursuant to an agreement with Debtor's Counsel, IBM Credit was given a five day extension to file a response. Therefore this response is timely filed.

2. On October 2, 2009, IBM Credit timely and properly submitted a Proof of Claim in these Chapter 11 proceedings for services provided and properly invoiced in the amount of \$288,697.65, ("Claim"). All invoices supporting the amounts due to IBM Credit are attached to the Claim. On June 29, 2010, the Debtor filed the Objection.

3. The Liquidating Trustee incorrectly contends in the Claim Objection that the Claim should be reduced by the sum of \$47,760.00 because \$45,540.16 of the claim is not owed by the Debtors or their estates, \$1,515.13 is Deloitte's liability and \$704.71 was paid on 6/19/09.

4. BearingPoint has failed to provide any detail, evidence, or other factual background as to the basis of its Objection other than an unsupported declaration that the amount of the Claim is not owed by the Debtor or the Claim has already been paid.

RELIEF REQUESTED

5. IBM Credit respectfully request that this Court deny the Debtor's Objection and allow the Claim in full.

BASIS FOR RELIEF REQUESTED

6. IBM Credit renews its claim that the Invoices remain unpaid and that Debtor owes IBM Credit \$288,697.65. The Claim should be allowed by the Debtor as part of the Debtor's distribution to unsecured creditors.

7. A payment in the amount of \$704.71 was received by IBM Credit, however this amount was deducted from Invoice # C09BTCX and such deduction was also reflected in the Claim.

8. The Debtor has failed to provide any detail, evidence, or factual background in its Objection for the proposition that the Claim in the amount of \$1,515.13 is Deloitte's liability. The Debtor has not indicated what invoice this applies to nor has it claimed that services provided by IBM Credit and included in the Invoices were not received by the Debtor, that the Debtor is not obligated to pay the amount due under the Invoices.

9. The Debtor has failed to provide any detail, evidence, or factual background in its Objection for the proposition that the Claim in the amount of \$45,760.00 is not owed by the Debtors or their estates. The Debtor has not claimed that services and/or goods provided by IBM Credit and referenced in the Invoices were not received by the Debtor, that the Debtor is not obligated to pay the amount due under the Invoices. Thus, IBM Credit is at a loss as to why this Objection is being pursued.

10. IBM Credit has provided evidentiary support for its Claim in the form of Invoices filed with their Claim. IBM Credit has also submitted the same Invoices to Debtor's counsel via email on July 21, 2010 without any response. The Debtor has only offered an unsupported declaration that the claim is not owed. Such a declaration is insufficient to support an objection to the Claim. Absent any evidentiary support that the Debtor does not owe IBM Credit the amount of the Claim, it should be assumed that the Invoices remain unpaid and the Claim should be allowed.

For the foregoing reasons, the Debtor's Objection to IBM Credit's Claim should be denied and the Claim should be allowed.

Respectfully submitted this 30th day of July 2010.

J. MICHAEL MCBRIDE, P.C.

/s/ J. Michael McBride

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ATTORNEY FOR IBM CREDIT, LLC

CERTIFICATE OF SERVICE

I hereby certify that on the 30th day of July, 2010, a true and correct copy of **IBM Credit LLC's Response to Debtor's Twelfth Omnibus Objections to Proofs of Claim** was served via ECF on all parties entitled to receive notice by ECF and by U.S. first class mail on the parties shown below:

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